

**Medicaid Services
Southeast Dental Access Grant
Department of Health and Social Services – Program 45**

I. PROGRAM OBJECTIVES

To improve oral health outcomes for low-income children living in Southeast Alaska

II. PROGRAM PROCEDURES

Public funds are appropriated annually to the Department of Health and Social Services, Division of Public Health, Medicaid Services by the state Legislature. Appropriated funds are distributed by a designated grant to health organizations to support public health services within a specified geographic area.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED

Compliance Requirements

Funds are used to supplement travel cost for a contract pediatric dentist to provide dental services to children who are enrolled or eligible for Denali KidCare/Medicaid health services, living in Southeast Alaska.

Suggested Audit Procedure

Review of travel reimbursement requests and trip reports

B. ELIGIBILITY

Compliance Requirement

The auditor is not expected to verify eligibility

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

There are no matching or level of effort requirements

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports no later than thirty days after the close of each quarter or as specified in the grant/contract.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- that reported revenues and expenditures agree with the agency's general ledger; and
- that expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

New 5/01